

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SALES TAX APPLICATION No 11 of 1998

For Approval and Signature:

Hon'ble MR.JUSTICE C.K.THAKKER and
MR.JUSTICE M.C.PATEL

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
 2. To be referred to the Reporter or not?
 3. Whether Their Lordships wish to see the fair copy of the judgement?
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge?

STATE OF GUJARAT REPRESENTED -THROUGH COMMISSIONER OF SALES-
Versus
GUJARAT SALES TAX TRIBUNAL

Appearance:

MR HV CHHATRAPATI for Petitioner
MR KH KAJI for Respondent No. 2

CORAM : MR.JUSTICE C.K.THAKKER and
MR.JUSTICE M.C.PATEL

Date of decision: 15/07/98

ORAL JUDGEMENT (Per C.K.Thakker, J)

The Sales Tax Tribunal recorded a finding that there was reasonable cause for not paying taxes within the prescribed period and hence no penalty was liable to be imposed under sub-section (5) of Section 45 of the Gujarat Sales Tax Act, 1969. This is a pure finding of fact.

2. Our attention was invited to a decision of Division Bench of this Court in Laxmi Cement Distributors Pvt.Ltd. Vs. Sales Tax Officer & Others in SCA 8809/91 decided on December 4, 1997, wherein a similar view was taken by a Division Bench.

3. In view of the above finding which is a finding of fact and in view of the decision in SCA No.8809 of 1991, no question of law arise. The application is, therefore, rejected.
